

The following table describes our standard audit opinions.

High Standard	Reliable Standard	Improvements Required
Full reliance can be placed on the arrangements operating.	There are very few significant matters arising from the audit.	Existing procedures need to be improved in order to ensure that they are fully reliable.
Only minor recommendations have been made.	Recommendations made serve to strengthen what are reasonably reliable procedures.	Extensive recommendations have been made but the issues are not of such a significance to represent a major risk to the Council.